

House Bill 996

By: Representative Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-110 of the Official Code of Georgia Annotated, relating to definitions regarding the county special purpose local option sales and use tax, so as to authorize use and expenditure of such tax proceeds for certain county maintenance and repair purposes; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-110 of the Official Code of Georgia Annotated, relating to definitions regarding the county special purpose local option sales and use tax, is amended by striking paragraph (1) and inserting in its place a new paragraph (1) to read as follows:

"48-8-110.

As used in this part, the term:

"(1) 'Capital outlay project' means major, permanent, or long-lived improvements or betterments, such as land and structures, such as would be properly chargeable to a capital asset account and as distinguished from current expenditures; provided, however, that such term shall include repair and ordinary maintenance expenses. Such term shall include, but not be limited to, roads, streets, bridges, police cars, fire trucks, ambulances, garbage trucks, and other major equipment."

**SECTION 2.**

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval, and shall apply with respect to taxes imposed or to be imposed under resolutions or ordinances adopted on or after that date.

1 **SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.